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Dated: March 10, 2006

Signature
(Lisa A. Calder)

Docket No.: 1801270.125US1
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Here Patent Application of:
Jason Soulogiou et al.

Customer No.: 23483

Application No.: 09/827974

Confirmation No.: 7224

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Art Unit: 2192

For: PROGRAM CODE CONVERSION

Examiner: M. J. Yigdall

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated September 21, 2005, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.